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AUTHOR Sparkman, William E.
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ABSTRACT

Cost analysis involves breaking down operating costs of a school district and allocating those costs to the appropriate unit of analysis so various comparisons can be made and used by school boards in making decisions about whether to continue certain programs or whether to close or consolidate school buidings. A cost analysis does not provide exact cost figures for any given unit of analysis, rather cost figures represent reasonable and best estimates derived from budget and expenditure information. It is estimated that 80-95 percent of a district's total budget can be isolated according to the selected unit of analysis. A cost analysis focuses on the input of schools as measured by dollars, without regard for school climate, quality of the teaching force, leadership of the school, or outputs of the educational process. To illustrate cost analysis methodology, a cost analysis process is applied to a rural situation in a midwestern state where the school board operates two high schools, located in separate communities about 15 miles apart. A functional budget is developed in traditional categories as the basis for cost allocation. Tables and charts illustrate findings of the analysis and the ways such analysis can be presented for decision making. (BRR)

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A Cost Analysis Process for Rural Schools

By

William E. Sparkman
Associate Professor
Texas Tech University
Lubbock, Texas 79409

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A COST ANALYSIS PROCESS FOR RURAL SCHOOLS

"How much does it cost to operate this school?" This question often is asked by the lay public, school board members, and professional educators alike. In many cases it is difficult to respond adequately to the question since traditional accounting systems track funds according to function rather than to programs or attendance centers. Even program accounting conventions seldom use sufficient detail to provide readily accessible cost information. Nevertheless, it is important that operating cost data be developed and used for informational and planning purposes.

A cost analysis involves the breaking down of the operating costs of the school district and the allocation of those costs to the appropriate unit of analysis. The unit of analysis could be the set of education programs offered in the district or the individual school attendance centers. Once the functional costs have been allocated to the education programs or the individual schools, the costs can be totaled to provide the operating cost of the appropriate unit. Per pupil costs are easily determined by dividing the cost figures by the number of pupils associated with the program or building.

The information provided by a cost analysis process can be used to compare the operating costs of the various programs in a district or the costs of operating the various school buildings. Such cost data can be used with a variety of other

information when school boards must make decisions about whether to continue certain programs or whether to close or consolidate school buildings. In addition, cost data can be used with output data to determine the cost-effectiveness of various programs.

The Nature of Cost Analyses

Before the procedures of a cost analysis are presented, it is important for the user to be aware of the nature of cost analyses. A cost analysis does not provide exact cost figures for any given unit of analysis. The cost figures represent reasonable and best estimates derived from budget and expenditure information obtained in the school district. It is estimated that 80-95 percent of a district's total budget can be isolated according to the selected unit of analysis. The percent of the budget unaccounted for by the cost analysis may represent funds deemed outside the scope of the analysis. Part of the differences also can be attributed to the fact that actual expenditures often are less than the budgeted amount for a given line item. Finally, small differences may result from the computations used.

A cost analysis focuses on the input of schools as measured by dollars. Obviously, a number of other inputs affect the educational process. Family background, school climate, the quality of the teaching force, the leadership of the school

principals all combine to have an important impact on the success of schooling. In addition, there is no consideration given to the outputs of the educational process; for example, the amount and quality of learning, socialization skills, citizenship, and the variety of other things education purports to accomplish. Much more sophisticated quantitative measures such as cost effectiveness procedures would have to be employed to determine the linkage between the multiple inputs and outputs of the educational processes. Such research is underway in many institutions. With the advent of microcomputers it is possible that within a few years such information could be available to local policymakers and the public.

The explanation of cost variations is a critical element of cost analyses. Factors such as the scope and depth of programs, pupil-teacher ratios, scale economies, and local sociopolitical characteristics must be considered when evaluating the findings of a cost analysis. Cost analysis data are only part of the information policymakers need when considering educational questions.

The issues raised here are not intended to demean the usefulness of cost analysis procedures. They were raised to clarify the nature and essential characteristics of this modern planning tool. By understanding these issues, policymakers can make more informative evaluations and decisions about important school questions.

Methodology

The first step in a cost analysis process is to determine the unit of analysis that will serve the intended purpose. If you are interested in learning how much the particular set of education programs costs in your district, then the appropriate unit of analysis would be the program. On the other hand, if you wanted to know the per pupil cost in the various schools in your district, then the attendance center would be the accepted unit of analysis. The appropriate unit of analysis will be determined by the specific information you desire.

The cost per pupil by attendance center generally has been the interest among rural school districts because of the number of small schools that exist and the increasing cost of education. When rural school districts must face the painful issue of evaluating a possible school closing, cost analysis data can be an important source of information to be used with other educational data for decision making purposes.

The next step is to determine the various components of operating cost. Handbook II, Revised (1973) defined operating cost as direct cost, plus indirect cost, plus use cost of buildings and equipment of all programs or activities for the current fiscal year. Direct costs are those elements of cost that can be attributed directly to the unit of analysis. Instructional salaries and benefits are examples of direct cost. Indirect costs are those costs necessary for the provision of a

service but cannot be identified directly with the unit of analysis such as insurance or central administration. Use cost of buildings and equipment refers to the annual rate by which the cost of using school facilities and equipment may be allocated to the total operation of the district's programs. Of the three elements of cost, use cost is the most difficult to determine because few school districts maintain depreciation schedules or fixed asset accounts that are required to develop use cost information.

There are many methods for allocating costs. The required local budget format and the selected unit of analysis will influence both the basic elements of operating costs and the allocation methods used to distribute the costs. Handbook II, Revised (1973) suggested that the most common allocation methods have a basis in: (1) time; (2) average daily membership or pupils enrolled; (3) time space; (4) time consumption; (5) number of pupils; (6) mileage; (7) units consumed; (8) employees; (9) number of transactions; or (10) dollars. Any method of allocation can be used that will provide a rational and fair allocation of cost. Local adaptions may have to be made for certain costs that cannot be allocated rationally by any of the suggested methods. In selecting one method over another, you should consider the additional effort required to achieve a greater degree of accuracy (Handbook II, Revised, 1973). Table I shows the cost allocation bases for a functional

budget where the attendance center is the unit of analysis.

Identification and collection of cost data is the next step in the process. Local school district records should contain all the information needed to conduct a cost analysis. If the information is not available, it should be developed for future use. The basic information that you must have includes the number and salaries of personnel and their tenths-time assignment. Salaries and benefits constitute the single largest portion of the school district's budget and are the primary determinant of unit costs. You also must have the number of full-time pupils enrolled in the various programs and school buildings. The enrollment figures will be used to allocate some of the indirect costs as well as the basis by which the per pupil operating costs are determined and compared. Other costs include such things as instructional supplies, salaries of substitute teachers, other instructional expenses, maintenance and operation, attendance and health services, fixed charges, student activities, transportation, food service, and central administration. All aspects of the district's budget must be considered for the process to yield the most accurate cost analysis data.

In addition to the budget and expenditure data, you will need a variety of other information including the area of the school buildings and classrooms, the number of students eating in the schools' lunchrooms, the number of students riding

regular school bus routes, the salaries and benefits of classified personnel and their assignments, activity mileage, and other relevant information.

In determining use cost, a capital assets and depreciation schedule must be maintained. This is done as memorandum accounting rather than in the regular accounts. Some states require fixed asset accounting so the cost data may be more readily available. If your district does not use a fixed asset accounting system, then you will need to develop certain information that can be used to determine use cost including the original cost of the building, date occupied, life expectancy of the facility, date of renovation(s), and the cost of the renovation(s). Handbook II, Revised (1973) contains a formula to determine depreciation costs, taking into consideration the extended life and value resulting from building remodeling.

Because of the difficulty you may encounter in gathering the data for determining use cost, you could eliminate it from consideration as a current operating cost. If you choose to disregard use cost, you will understate the actual operating cost of the education programs or school buildings. Again, you will have to balance the time and effort to gather the data with the degree of accuracy you desire from the cost analysis.

Application of a Cost Analysis Process

A rural school board in a midwestern state operated two high schools, each located in separate communities about 15

miles apart. Faced with ever increasing costs and the prospect of major capital improvements at one of the high schools, the school board contracted with the state university's college of education for a facility study. A component of that study included a cost analysis to determine the current operating costs per pupil among the seven schools of the district. Because the school board was concerned about cost by school, the attendance center was the unit of analysis. A functional budget format was required by the state. Use cost information was excluded from the study since the district had no fixed asset accounting system nor did it keep a depreciation schedule for its facilities.

The basic methodology employed in the cost analysis study is discussed below. Because of the functional budget format, the traditional categories of administration, instruction, health activities, operation, maintenance, fixed charges, student activities, food services, and transportation were the basis for the cost allocation.

Administration

Administration includes those activities associated with the school board and central office including the superintendent and staff. Expenditures associated with administration were considered indirect costs and allocated to each attendance center on the basis of the number of certified staff employed in the school.

Because there were other expenditures for administration that were not budgeted in the line item, these costs were identified and added to the function before the costs were prorated. These related costs included expenditures for building and content insurance, utilities, maintenance and custodial supplies, and other expenditures related to the operation of the system-wide administration. Although these expenditures were budgeted and accounted for in their respective line-items, they constituted costs related to the administrative function and were added to the administrative costs before proration to the various attendance centers.

Salaries. Contract salaries, alone, do not provide a complete indication of the service cost to the school district. The district incurs other costs associated with personnel including the employer's share of social security, workmen's compensation insurance, health insurance, and other fringe benefits. Salaries for professional personnel were determined by totaling the contract salary, the employer's share of social security, workmen's compensation, and the health insurance premiums. The clerical personnel received no health insurance from the district. All salary information was readily available from school district records.

Contracted Services. This includes those services rendered by personnel who are not on the payroll of the school district (Handbook II, 1957). The expenditures for the annual audit and

for attorney's fees were included.

Other Expenses. This includes the supplies and other materials for the operation of the central office and school board. This included expenses for dues, postage, travel, school elections, printing and publishing, professional books and literature, and other related expenses.

Table IV shows the format used to gather administrative cost data.

Instruction

Instruction includes the activities dealing directly with or aiding in the teaching of pupils or improving the quality of teaching (Handbook II, 1957). Expenditures associated with the instruction function generally constitute the largest outlay from a school district's budget. It is not uncommon for expenditures from this function to represent 75-80 percent of the total current operating budget. The specific items and cost factors are described below.

Salaries. All salaries related to instruction were considered and included the salaries of principals, counselors, librarians, classroom teachers, and substitutes. Salaries represent a direct cost to an attendance center even though some of the individuals served more than one school during the day.

Three steps were necessary in the determination of

instructional salary costs. Step one involved the calculation of each professional employee's gross salary. The gross salary was the total of the contract salary , employer's share of social security, workmen's compensation, and health insurance premium. All salary information was gathered from school district records.

Step two consisted of the allocation of gross salary to the appropriate attendance center. Since some of the professional employees were assigned to more than one school, it was necessary to allocate their gross salary to the proper attendance center. The assignment information was obtained from school district records.

The final step in the process involved totaling all allocated professional salaries for each attendance center. This figure represented the total service cost of instructional personnel salaries for each school.

Secretary and Clerical Assistance Salaries

Secretary and clerical assistance salaries were calculated in much the same fashion as described above. The salary figures were obtained from school district records. The primary difference in terms of cost was that the district did not pay health insurance for these employees. Costs were calculated by totaling the annual salary, employer's share of social security, and workmen's compensation.

Gross salaries of secretaries were allocated directly to

three of the schools. Since one secretary served both a high school and the adjoining grade school, it was necessary to prorate that salary on the basis of number of certified personnel served. The rationale for this allocation method was that secretarial services are more closely related to professional personnel needs than to student needs.

The salaries of teachers aides were assigned directly to the two high schools, with one salary prorated between the high school and adjoining grade school on the basis of the number of teachers served.

Other salaries for instruction represented salaries for substitute teachers. The rate of pay for a substitute teacher was $25 per day with the school district paying its share of the social security contribution. The district did not incur any cost for workmen's compensation or for health insurance for the substitutes. The total salary costs were calculated on an average basis rather than actual experience. Average practice in the district was four days absenteeism for grade school teachers and five days absenteeism for high school teachers.

Teaching Supplies

These costs represent expenditures for all supplies which are actually or constructively consumed in the teaching-learning process (Handbook II, 1957). Teaching supplies were allocated to the schools according to the following methods:

A. Allocation Per Teacher: Part of the cost of teaching

supplies was allocated to each school on the basis of the number of classroom teachers serving the school. These costs were allocated to the grade schools at the rate of $175 per F.T.E. teacher and to the high schools at $225 per F.T.E. teacher.

B. Specialized departments in the two high schools were allocated teaching supply funds from the district office. These departments included guidance, speech and debate, science, industrial arts, art, instrumental and vocal music. These costs were treated as a direct cost to the appropriate attendance center. However, since the guidance service was shared by the two high schools, the supply allocation was prorated to each school on a per pupil basis.

C. The district maintained a central supply of paper and related items. These materials and supplies were distributed to the individual schools on a need basis. The majority of the central supply costs were allocated to the schools at a rate of $8.19 per pupil. The residual costs were considered related to the operation of the central office.

School Libraries and Audio Visual

These costs represent expenditures for the acquisition of a variety of library materials. Because the costs were available by attendance center, they were treated as direct costs.

Other Expenses for Instruction

These costs represented expenditures for miscellaneous supplies, travel and school-related dues. Field trips and debate expenses would come under this category. Because these expenses were related directly to students, the costs were prorated on a per pupil basis. The average pupil cost of other expenses for instruction was $12.00.

Health Services

Health services were provided to the school district on a contract basis from the county health department. A total of $2,000 was budgeted by the school board to cover the health services cost. This cost was considered to be an indirect cost and was allocated to each school on the basis of number of pupils enrolled times the average cost per pupil, which was determined to be $3.19.

Operation of Plant

This function consists of the housekeeping activities concerned with keeping the physical plant open and ready for use. It includes cleaning, heating, lighting, communications, caring for grounds, and other housekeeping activities as are repeated on a regular basis (Handbook II, 1957). The three major components of this function are salaries, utilities, and supplies. The cost to the attendance centers of each component was determined by different methods.

Custodial salaries were determined by totaling the annual

salary, employer's share of social security, and workmen's compensation and were allocated directly to all schools except the high school and grade school combination. In the case of that school the custodial salary was allocated to the high school and the grade school on the basis of the area of each school as a percentage of the total combined area of the facilities.

Heat and Utilities costs were obtained from school district records and included gas, electricity, water, trash collection, and telephone service. Utility records were available by attendance center so the costs were allocated directly to the appropriate school.

Supplies and expenses for operation constituted an indirect cost to each school. The $9,000 that had been budgeted by the district for the school year was allocated to each school on the basis of the area of each school as a percentage of the total area of all school buildings in the district.

Maintenance of Plant

This function consists of those activities that are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repair or by replacement of property (Handbook II, 1957). Because the cost data were available by attendance

center, the expenditures were treated as direct cost.

Fixed Charges

Fixed charges are expenditures of a generally recurrent nature which are not readily allocable to other expenditure accounts (Handbook II, 1957). Workmen's compensation and health insurance were included with the employee's salaries. The primary component of this functional category was building insurance for the various buildings. Since the premium amounts for the school year were available for each school from school district records, they were handled as direct costs.

Student Body Activities

Student body activities are direct and personal services for public school pupils, such as interscholastic athletics, entertainments, publications, clubs, band, and orchestra, that are managed or operated by the student body under the guidance and direction of adults, and are not part of the regular instructional program (Handbook II, 1957).

There were two components to this category, although they are not shown separately in the school district budget. One area is the direct school district expense for recognized activities. The other cost area is the district's share of approved student activity travel expenses. The cost figures were available from district records for the school year. The district's share of student activities was available for each school. Travel costs were allocated according to the activity

mileage reported by the school times $.65 per mile, the average cost per mile for bus transportation in the district. Because some of the activity mileage was related to the grade schools, the total costs were allocated on the basis of 75 percent to the high schools and 25 percent to the grade schools.

Special Funds

The state budget format required that certain funds be budgeted outside of the general fund. These funds included vocational education, transportation, special education, driver's training, and food service. These costs were identified and allocated to the attendance centers.

Vocational Education. The budget for vocational education was reduced by the cost of teachers salaries since the salaries had already been assigned to the respective high schools. The remainder of the fund was allocated between the two high schools on the basis of the number of pupils enrolled in vocational programs.

Transportation. Gross salaries for bus drivers were determined in the same manner that other salaries had been computed; that is, annual salary plus the district's share of social security, and workmen's compensation. The related salary expenses were added to the total budget for transportation and the capital outlay expenditures were factored out. The residual budget was then allocated to the individual schools on the basis of the proportion of student riders from each school.

Special Education. Since the school district participated in a special education cooperative, the budgeted expenditures were allocated to the individual schools on the basis of the number of pupils enrolled in special education programs through the cooperative.

Driver's Training. The budget for driver's training was allocated to the two high schools on the basis of the number of pupils enrolled in the program.

Food Service. Gross salary costs for lunchroom personnel were determined including contract salary plus district's share of social security plus workmen's compensation insurance. The related salary expenses were added to the total food service budget and the balance was allocated to the individual schools on the basis of the proportion of pupils eating in the school's lunchroom.

Capital Outlay. Expenses for capital outlay were not considered in this particular cost analysis process because the district did not have fixed asset accounting records and sufficient records were not available to construct a depreciation schedule necessary for developing use cost data.

Table III shows the form used to record the functional cost for each attendance center based on the cost analysis process described above.

Findings and Conclusions

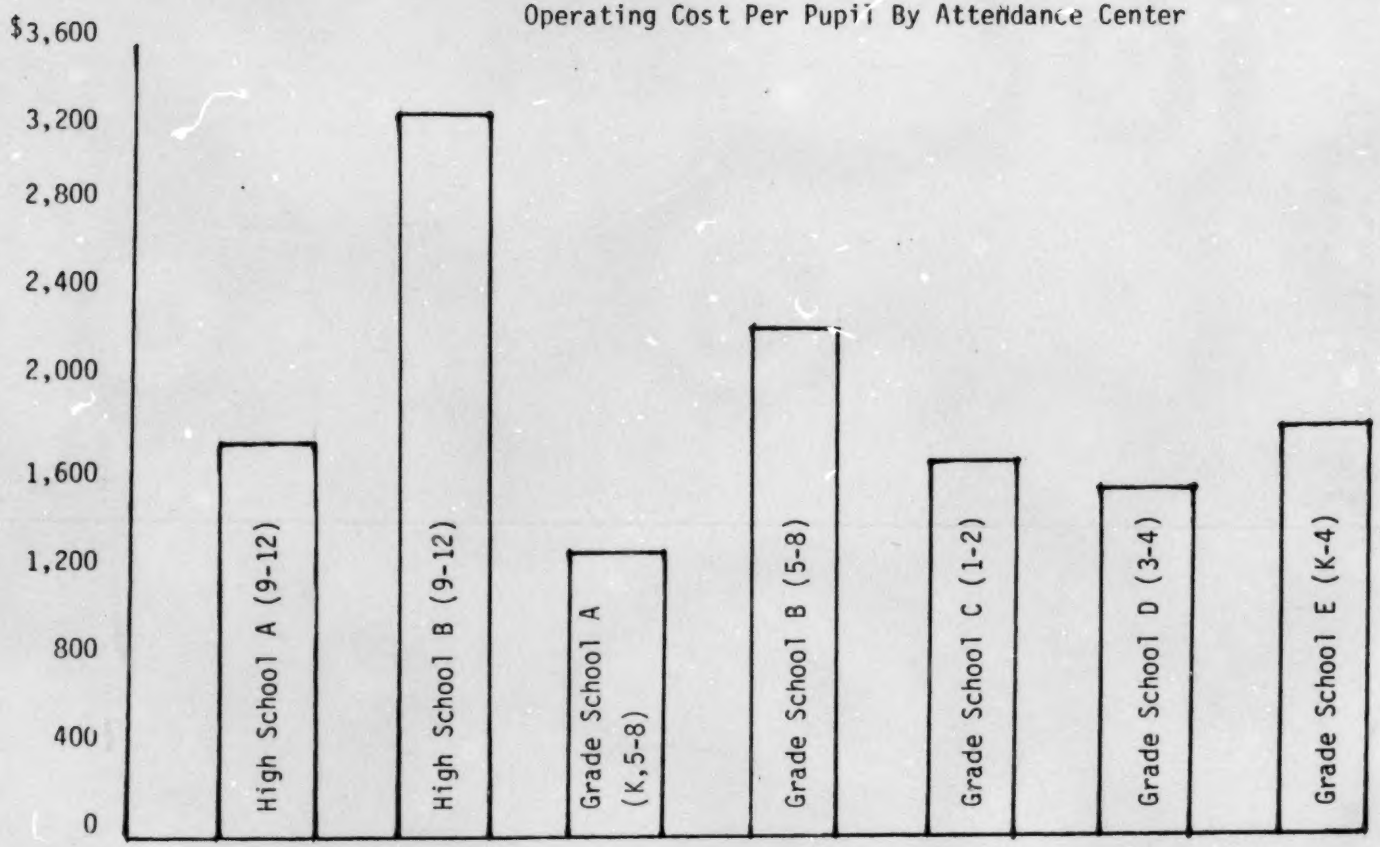
The results of the cost analysis are shown in Table VI.

The bar graph in Chart I shows the cost per pupil by attendance center among the seven schools of the district. There are important cost differences between the schools. The most significant difference is between the two high schools where the disparity is $1,475 per pupil. For the two grade schools, the difference is $1,139 per pupil. The cost differences among the three remaining schools are not as pronounced.

There is a general inverse relationship between the cost per pupil and enrollment. That is, the smaller the enrollment of the various schools, the greater the per pupil operating cost. This observation is particularly true for the schools of comparable grade organization. Two factors account for the cost differences. The primary factor is the pupil-teacher ratio and the resulting impact of personnel costs. The second factor represents those costs associated with providing a balanced curricular and extra-curricular program at the schools regardless of enrollment. In order to provide a minimally accepted curriculum, the same basic courses must be offered in each school regardless of enrollment with the resulting consequence of higher costs because of duplication.

Chart 1

Operating Cost Per Pupil By Attendance Center



	High School A (9-12)	High School B (9-12)	Grade School A (K,5-8)	Grade School B (5-8)	Grade School C (1-2)	Grade School D (3-4)	Grade School E (K-4)	
Operating Cost Per Pupil	$1,786	$3,261	$1,238	$2,377	$1,620	$1,554	$1,799	
Enrollment	192	48	182	43	60	62	40	
Pupil-Teacher Ratio	13.5	6.9	8.2	8.8	13.0	12.9	11.0	

A cost analysis provides an estimate of the total operating cost of a given unit of analysis, e.g. attendance center, program or delivery system. It does not provide an explanation of the resulting cost differences.

Certain trends, however, are apparent from the findings of this study. Three factors appear to impact on the operating cost of attendance centers in the district--size of enrollment, pupil/staff ratio, and scope and breadth of program.

There are, of course, many other factors that impact on the operating cost of a school. Such factors would include sparsity, urbanization, cost of services, and so forth. An investigation of these factors is beyond the scope of this study.

In addition, research should be undertaken to determine program cost and to establish the cost differentials among a variety of regular and special programs. With the increasing number of special programs required and available in the public schools today, it is imperative that policymakers know the differential cost impact of these high costs, but important programs.

TABLE I

Summary of Allocation Bases by Functional Budget Category

Unit of Analysis - Attendance Center

Functional Category	Allocation Basis
Administration	FTE Certified Staff
Instruction	
Consultants and supervisors	FTE Teachers
Principals	Direct
Teachers	Direct
Librarians	Direct
Counselors	Direct
Other salaries for instruction - substitutes	Direct
aides	Direct
Clerical personnel	Direct
Library books	Direct
AV Materials	Direct
Teaching Supplies	Direct
Other expenses for instruction	FTE Student
Health Services	FTE Student
Attendance Services	FTE Student
Operation of Plant	
Custodial salaries	Direct*
Heat and utilities	Direct*
Supplies and expenses	Direct*
Maintenance of Plant	
Maintenance salaries	Direct*
other expenses	% of building served
Fixed Charges - less retirement and insurance	Direct
Student Activities	
Assembly and Athletic reimbursement	Direct
Travel	Direct
Capital Outlay - current	FTE Student
Transportation	% of ridership
Food Service	% of total number eating

*Allocate directly where discernable. Otherwise allocate on basis of % total area served.

TABLE II

System-wide Administration
Current Operating Costs

Salaries		$ 33,479
Legal retainer	$ 500	
Superintendent	22,798	
Other professionals	0	
Clerk/secretary	10,181	
Others	0	
Contracted Services		$ 900
Audit	$ 500	
Attorney	400	
Other	0	
Other Expenditures		$ 14,500
Board of Education	$ 3,600	
Secretary's Office	1,000	
Treasurer's Office	1,000	
School Elections	750	
Superintendent's Office	1,000	
Public Relations	500	
Printing and Publishing	2,000	
Misc.	4,650	
Building and Content Insurance		$ 500
Security or fidelity bonds		$ 0
Utilities		$ 1,560
Custodial salaries and supplies		$ 619
Maintenance		$ 250
Other		$ 1,500
TOTAL		$53,308
AMOUNT ALLOCATED TO UNIT OF ANALYSIS (per FTE Staff)		$ 987.18

TABLE III

Instructional and Other Salaries*

High School A School

Position	Contract Salary	Social Security	Workmen's Compensation	Health Insurance	Gross Salary	Time	Allocated Salary
Principal	$ 16,000	$ 895	$ 32	$ 360	$ 17,287	1.0	$17,287
Science	11, 120	651	22	360	12,153	.8	9,722
Psy	12,380	724	25	360	13,489	.2	2,698
Guidance	12,380	724	25	360	13,489	.5	6,745
Voc. Ag.	9,655	565	19	360	10,599	1.0	10,599
Soc. Studies	9,160	536	18	360	10,074	1.0	10,074
Home Ec.	10,140	593	20	360	11,113	1.0	11,113
Music	10,800	632	22	360	11,814	.5	5,907
Music	12,320	721	25	360	13,426	.5	6,713
English	10,650	623	21	360	11,654	1.0	11,654
Speech	11,300	661	23	360	12,344	.5	6,172
Librarian	11,300	661	23	360	12,344	.5	6,172
PE	12,400	725	25	360	13,510	1.0	13.510
Bus. Ed.	12.430	727	25	360	13,542	1.0	13,542
Ind. Arts	8,540	500	17	360	9,417	1.0	9,417
Business	9,660	565	19	360	10,604	1.0	10,604
English	9,580	560	19	360	10,519	1.0	10,519
Art	9,230	540	18	360	10,148	1.0	10,148
Math	11,150	652	22	360	12,184	1.0	12,184
Science	7,900	462	16	360	8,738	.2	1,748
PE	10,000	585	20	360	10,965	.5	5,482
	228,095	13,302	456	7,560	249,413	16.2	192,010
Secretary	5,200	304	10		5,514	1.0	5,514
Aide	4,300	252	9		4,561	1.0	4,561
Substitutes[1]	1,775	104	0		1,879		1,879
Custodian	9,000	526	141		9,667	1.0	9,667
Custodian	9,000	527	142		9,669	1.0	9,669
Cook	5,250	307	82		5,639	1.0	5,639
Cook	3,500	205	55		3,760	1.0	3,760

[1] 14.2 Teachers X 5 days average absenteeism X $25 per day = $1,775

*This includes salaries for all employees assigned to the school

TABLE IV

Current Operating Costs

High School A School

Grade Organization 9-12 Enrollment 192 Number of Teachers 14.2

ADMINISTRATION		$ 15,992
INSTRUCTION		$ 217,775
Principal and Teachers' Salaries	$ 192,010	
Secretary and Clerical Salaries	$ 10,075	
Other Salaries for Instruction	$ 1,879	
School Library and AudioVisual	$ 1,400	
Teaching Supplies	$ 10,107	
Other Expenses for Instruction	$ 2,304	
HEALTH		$ 612
Other Expenses (Contracted Services)	$ 612	
OPERATION OF PLANT		$ 36,329
Salaries	$ 19,336	
Heat and utilities	$ 13,189	
Supplies and Expenses	$ 3,804	
MAINTENANCE OF PLANT		$ 5,864
Other Expenses	$ 5,864	
FIXED CHARGES		$ 2,070
Insurance and Judgements (Building Insurance)	$ 2,070	
STUDENT BODY ACTIVITIES		$ 6,522
School Reimbursement	$ 4,005	
Travel	$ 2,517	
SPECIAL FUNDS		$ 57,682
Vocational Education	$ 10,296	
Transportation	$ 12,941	
Special Education	$ 6,934	
Driver's Education	$ 1,576	
Food Service	$ 25,935	
Salary $ 9,399		
Other $16,537		
TOTAL CURRENT OPERATING COSTS		$ 342,846
TOTAL CURRENT OPERATING COSTS PER PUPIL		$ 1,786

TABLE V

Total Current Operating Expenses by Attendance Center

Function/ School	High School A (9-12) 192 pupils	High School B (9-12) 48 pupils	Grade School A (K, 5-8) 182 pupils	Grade School B (5-8) 43 pupils	Grade School C (1-2) 60 pupils	Grade School D (3-4) 62 pupils	Grade School E (K-4) 40 pupils	Total
Administration	15,992	7,897	10,859	5,133	4,837	4,936	3,653	53,307
Instruction	217,775	102,010	137,378	63,868	61,669	65,836	45,681	694,217
Health	612	153	581	137	191	198	128	2,000
Operation of Plant	36,329	12,713	15,449	7,920	4,242	5,488	6,583	88,724
Maintenance of Plant	5,864	3,574	836	2,504	369	698	850	14,695
Fixed Charges	2,070	702	801	1,676	1,808	293	1,000	8,350
Student Body Activities	6,522	5,901	3,001	1,969	0	0	0	17,393
Vocational Education	10,296	3,718	0	0	0	0	0	14,014
Transportation	12,941	4,686	14,057	6,248	7,140	6,025	4,239	55,336
Special Education	6,934	4,953	13,867	3,302	7,594	0	1,651	38,301
Drivers' Training	1,576	724	0	0	0	0	0	2,300
Food Service	25,935	9,474	28,517	9,473	9,339	12,904	8,176	103,818
Total Current Operating Cost	342,846	156,505	225,346	102,230	97,189	96,378	71,961	1,092,455
Total Current Operating Cost per pupil	$1,786	$3,261	$1,238	$2,377	$1,620	$1,544	$1,799	
Pupil-Teacher Ratio	1-13.5	1-6.9	1-8.2	1-8.8	1-13.0	1-12.9	1-11.0	

Reference List

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